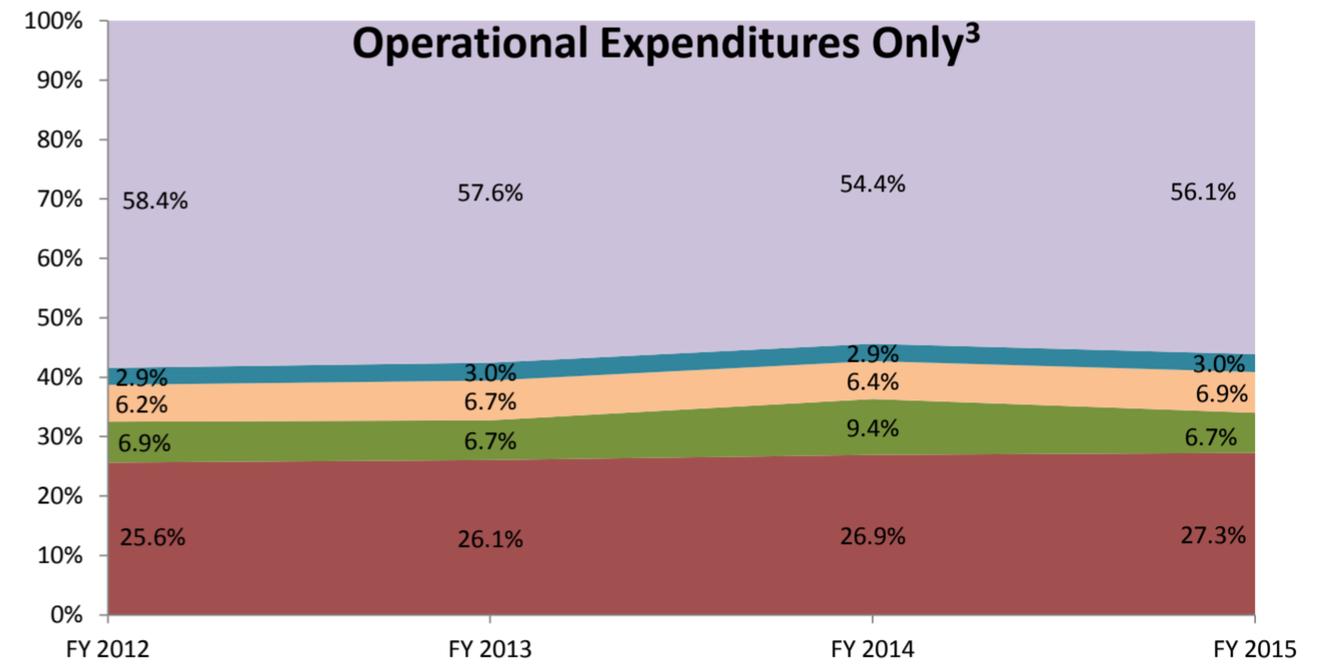
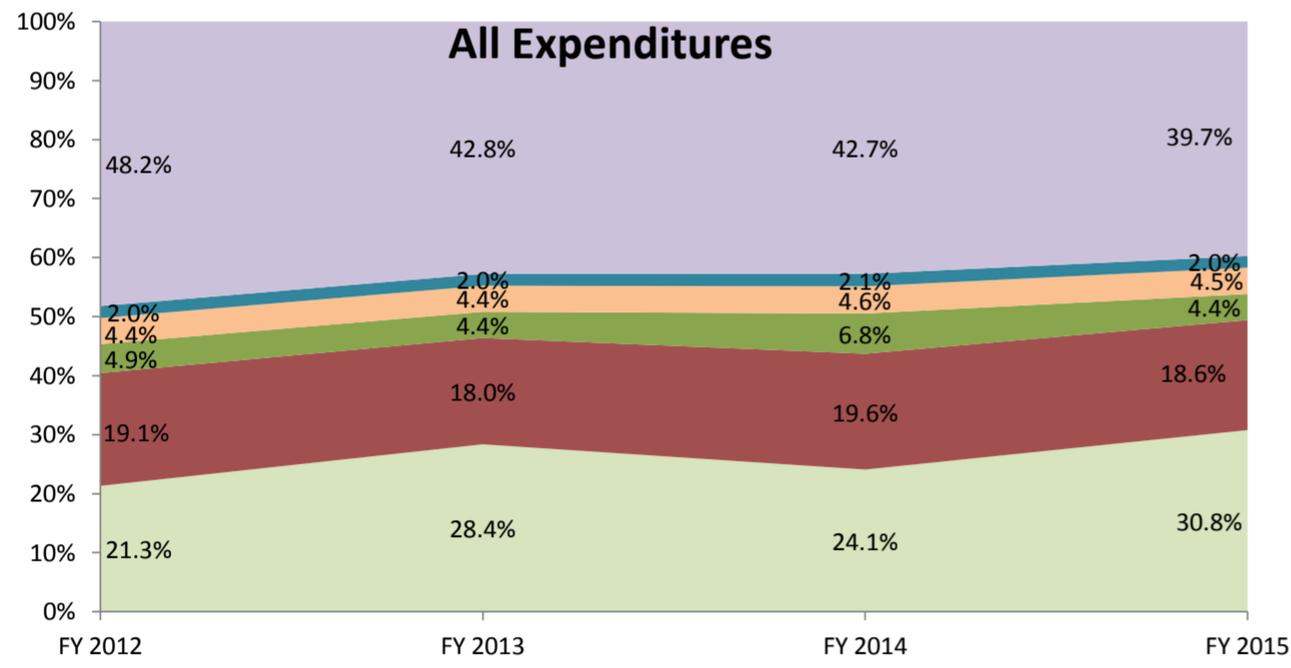


School Corporation Expenditures by Account
Biannual Financial Report Data
Tri-County School Corp (8535)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,716,559	45.9%	\$5,078,357	49.9%	\$5,220,170	48.2%	\$5,155,788	42.8%	\$4,755,675	42.7%	\$4,811,714	39.7%
Student Instructional Support	\$748,332	7.3%	\$752,524	7.4%	\$697,984	6.4%	\$775,931	6.4%	\$749,266	6.7%	\$780,580	6.4%
Total	\$5,464,891	53.2%	\$5,830,881	57.3%	\$5,918,154	54.7%	\$5,931,719	49.2%	\$5,504,941	49.5%	\$5,592,294	46.2%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,562,011	25.0%	\$2,332,783	22.9%	\$2,599,543	24.0%	\$2,706,289	22.4%	\$2,938,976	26.4%	\$2,791,232	23.0%
Non Operational	\$2,240,603	21.8%	\$2,005,840	19.7%	\$2,309,768	21.3%	\$3,421,082	28.4%	\$2,680,942	24.1%	\$3,727,520	30.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,802,614	46.8%	\$4,338,623	42.7%	\$4,909,311	45.3%	\$6,127,371	50.8%	\$5,619,918	50.5%	\$6,518,752	53.8%

Grand Total	\$10,267,504	\$10,169,504	\$10,827,465	\$12,059,090	\$11,124,859	\$12,111,046
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■ Non Operational
■ Other Overhead and Operational
■ Other Student Instructional Support
■ Corporation Administration
■ School Administration
■ Student Academic Achievement

■ Other Overhead and Operational
■ Corporation Administration
■ School Administration
■ Other Student Instructional Support
■ Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Tri-County School Corp (8535)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$141,523	\$188,095	\$167,312	\$175,592	24.1%	-6.6%	4.9%
11100	Regular Programs	Elementary	\$981,665	\$1,257,801	\$1,265,495	\$1,355,448	38.1%	7.8%	7.1%
11200	Regular Programs	Middle/Junior High	\$496,412	\$566,583	\$363,722	\$44,690	-91.0%	-92.1%	-87.7%
11300	Regular Programs	High School	\$719,373	\$1,094,957	\$1,031,297	\$1,335,763	85.7%	22.0%	29.5%
11350	Regular Programs	High School - Academic Honors Diploma	\$27,823	\$31,276	\$27,276	\$23,255	-16.4%	-25.6%	-14.7%
11410	Regular Programs	Vocational Education - Agriculture A	\$80,152	\$117,152	\$124,408	\$144,583	80.4%	23.4%	16.2%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$57,938	\$72,740	\$42,015	\$40,803	-29.6%	-43.9%	-2.9%
11470	Regular Programs	Vocational Education - Business Education	\$96,138	\$100,399	\$115,616	\$128,869	34.0%	28.4%	11.5%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$13,273	\$0	\$0	\$0	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$34,584	\$30,311	NA	NA	-12.4%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$11,062	\$29,543	\$25,469	\$32,026	189.5%	8.4%	25.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$101,829	\$152,995	\$41,218	\$6,591	-93.5%	-95.7%	-84.0%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$24,740	\$24,367	\$0	\$0	NA	NA	NA
12350	Special Programs	Physical Impairment - Homebound	\$3,954	\$10,039	\$0	\$1,889	-52.2%	-81.2%	NA
12410	Special Programs	Emotional Disabilities - Full Time	\$61,803	\$101,210	\$97,589	\$78,865	27.6%	-22.1%	-19.2%
12610	Special Programs	Learning Disability	\$200,896	\$303,079	\$306,757	\$330,129	64.3%	8.9%	7.6%
12900	Special Programs	Other Special Programs	\$0	\$0	\$183,382	\$132,347	NA	NA	-27.8%
14100	Summer School Programs	Elementary	\$0	\$0	\$994	\$4,004	NA	NA	303.0%
14300	Summer School Programs	High School	\$26,666	\$28,392	\$11,504	\$7,883	-70.4%	-72.2%	-31.5%
16100	Remediation	Remediation Testing	\$5,772	\$2,324	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$29,144	\$31,803	\$28,082	\$31,963	9.7%	0.5%	13.8%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$47,553	\$16,161	\$9,825	\$9,852	-79.3%	-39.0%	0.3%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$50,415	\$51,479	\$23,307	\$38,966	-22.7%	-24.3%	67.2%
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$0	\$0	\$30,995	\$12,418	NA	NA	-59.9%
17600	Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$2,917	\$1,818	\$2,761	\$2,701	-7.4%	48.6%	-2.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$4,524	\$0	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$55,232	\$41,198	\$80,724	\$56,327	2.0%	36.7%	-30.2%
22220	Instruction	Library/Media Services - School Library	\$130,182	\$184,074	\$166,488	\$174,474	34.0%	-5.2%	4.8%
22230	Instruction	Library/Media Services - Audiovisual	\$2,631	\$1,727	\$1,328	\$732	-72.2%	-57.6%	-44.9%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$4,985	\$16,872	\$15,580	\$440	-91.2%	-97.4%	-97.2%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$1,256	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$173,552	\$564,905	\$488,000	\$446,730	157.4%	-20.9%	-8.5%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$3,061	NA	NA	NA
22400	Instruction	Academic Student Assessment	\$0	\$4,976	\$2,280	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$81,465	\$76,611	\$67,669	\$63,440	-22.1%	-17.2%	-6.2%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$97,563	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$179,146	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$3,808,239	\$5,078,357	\$4,755,675	\$4,811,714	26.4%	-5.3%	1.2%
Student Instructional Support									
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$900	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$126,788	\$162,438	\$132,238	\$136,321	7.5%	-16.1%	3.1%
21240	Students	Guidance Services - Information Services	\$0	\$19,107	\$9,894	\$10,292	NA	-46.1%	4.0%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$291	\$1,395	\$1,300	NA	346.3%	-6.8%
21320	Students	Health Services - Medical Services	\$2,000	\$60	\$0	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$30,546	\$36,779	\$36,882	\$38,187	25.0%	3.8%	3.5%
21390	Students	Health Services - Other Health Services	\$6,558	\$3,419	\$1,476	\$2,001	-69.5%	-41.5%	35.6%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$37,783	\$53,903	\$53,664	\$50,038	32.4%	-7.2%	-6.8%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$40	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$397,838	\$475,586	\$513,717	\$542,440	36.3%	14.1%	5.6%
Student Instructional Support Total			\$601,513	\$752,524	\$749,266	\$780,580	29.8%	3.7%	4.2%

School Corporation Expenditures by Account
Biannual Financial Report Data
Tri-County School Corp (8535)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$30,020	\$49,560	\$43,215	\$43,909	46.3%	-11.4%	1.6%
23120	General Administration	Board of Education - Service Area Assistants	\$42,655	\$0	\$0	\$0	NA	NA	NA
23150	General Administration	Board of Education - Legal Services	\$4,009	\$4,250	\$3,197	\$2,682	-33.1%	-36.9%	-16.1%
23160	General Administration	Board of Education - Promotion Expenses	\$1,766	\$3,776	\$8,915	\$8,702	392.7%	130.4%	-2.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$161,376	\$266,995	\$302,874	\$270,282	67.5%	1.2%	-10.8%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$0	\$1,805	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$554,469	\$8,196	\$3,290	\$15,465	-97.2%	88.7%	370.1%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$186	\$721	\$720	NA	287.2%	-0.2%
25199	Central Services	Fiscal Services - Other - Other	\$697	\$0	\$279	\$0	NA	NA	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$546	\$1,400	\$0	\$6,279	1049.6%	348.6%	NA
25730	Central Services	Personnel Services - Personnel Services	\$0	\$0	\$4,000	\$0	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$2,252	\$2,001	\$1,046	\$1,689	-25.0%	-15.6%	61.5%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$118	\$146	\$198	NA	68.0%	35.0%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$148,732	\$388,938	\$182,396	NA	22.6%	-53.1%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$755,098	\$887,438	\$898,219	\$885,847	17.3%	-0.2%	-1.4%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$13,396	\$21,941	\$25,165	\$26,643	98.9%	21.4%	5.9%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$99,763	\$107,134	\$130,797	\$141,159	41.5%	31.8%	7.9%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$750	\$0	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$344	\$800	\$0	\$675	96.4%	-15.6%	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$62,913	\$38,634	\$59,790	\$61,349	-2.5%	58.8%	2.6%
27010	Student Transportation	Service Area Direction	\$38,048	\$46,468	\$121,919	\$124,496	227.2%	167.9%	2.1%
27100	Student Transportation	Vehicle Operation	\$66,099	\$75,202	\$104,560	\$102,675	55.3%	36.5%	-1.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$63,217	\$54,595	\$84,902	\$68,340	8.1%	25.2%	-19.5%
27400	Student Transportation	Purchase of School Buses	\$0	\$0	\$0	\$91,959	NA	NA	NA
27500	Student Transportation	Insurance on Buses	\$7,991	\$6,107	\$8,993	\$7,439	-6.9%	21.8%	-17.3%
27700	Student Transportation	Contracted Transportation Services	\$277,930	\$296,179	\$363,317	\$357,124	28.5%	20.6%	-1.7%
31200	Food Services Operations	Food Preparation and Dispensing	\$109,979	\$170,770	\$187,641	\$188,265	71.2%	10.2%	0.3%
31400	Food Services Operations	Food Purchases	\$105,271	\$142,301	\$197,054	\$201,133	91.1%	41.3%	2.1%
Overhead and Operational Total			\$2,398,590	\$2,332,783	\$2,938,976	\$2,791,232	16.4%	19.7%	-5.0%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$674	\$0	NA	NA	NA
33200	Category not Specified	Community Recreation	\$11,332	\$16,850	\$10,625	\$16,476	45.4%	-2.2%	55.1%
33930	Other Community Services	Latch Key Kid Program	\$0	\$4,875	\$6,938	\$6,748	NA	38.4%	-2.7%
33990	Other Community Services	Other	\$3,000	\$532	\$913	\$2,013	-32.9%	278.2%	120.4%
43000	Category not Specified	Professional Services	\$15,568	\$62,903	\$66,970	\$270,418	1637.0%	329.9%	303.8%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$380,743	\$251,073	\$266,995	\$1,039,462	173.0%	314.0%	289.3%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$20,758	\$0	\$0	\$0	NA	NA	NA
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$35,411	\$25,227	NA	NA	-28.8%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$265,851	\$104,262	\$109,699	\$124,736	-53.1%	19.6%	13.7%
49000	Category not Specified	Other Facilities Acq. and Construction	\$77,315	\$119,637	\$23,347	\$9,023	-88.3%	-92.5%	-61.4%
51100	Principal on Debt	Bonds	\$285,247	\$281,208	\$981,870	\$1,445,818	406.9%	414.1%	47.3%
52200	Interest on Debt	Temporary Loans	\$17,229	\$0	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$1,161,000	\$1,164,000	\$1,176,000	\$786,500	-32.3%	-32.4%	-33.1%
60700	Category not Specified	Scholarships	\$500	\$500	\$1,500	\$1,100	120.0%	120.0%	-26.7%
Non Operational Total			\$2,238,544	\$2,005,840	\$2,680,942	\$3,727,520	66.5%	85.8%	39.0%
Prorated by Fund									
26491	NA	PERF - Academic Achievement	\$42,224	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support	\$7,364	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Overhead and Operational	\$14,615	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Tri-County School Corp (8535)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26491 NA PERF - Non Operational	\$98	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$239,568	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$42,582	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$48,923	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$564	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$24,399	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$4,838	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$4,228	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$77	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$499,228	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$87,612	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$91,884	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$1,261	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$903	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$179	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$157	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$3	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$101,998	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$4,243	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$3,614	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$57	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,220,619	\$0	\$0	\$0	NA	NA	NA